

**Resolution and First Amendment to the
City of Marietta Supplemental Pension Plan**

The City of Marietta Supplemental Pension Plan (the "Plan") was previously established by The City of Marietta, Georgia ("Employer").

WITNESSETH:

WHEREAS, the Plan was originally established effective January 1, 1981, and was most recently restated effective as of November 15, 2010;

WHEREAS, the Employer must amend the Plan to comply with IRS Notice 2014-19, relating to the Supreme Court decision in the Windsor case overturning the Defense of Marriage Act ("DOMA"); and

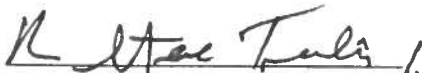
WHEREAS, Section 10.01 of the Plan provides that the Employer may amend the Plan at any time.

NOW, THEREFORE, BE IT RESOLVED, Section 1.02 is hereby amended by adding a definition of "spouse" to read as follows:


"Spouse" means the person to whom the Participant is legally married under the laws of the State of Georgia, except that, effective as of June 26, 2013, for purposes of Article VII (minimum distribution rules under Code Section 401(a)(9)) and Section 10.02 and Article I definitions of 'Distributee', 'Eligible Retirement Plan' and 'Eligible Rollover Distribution' (relating to rollovers) of the Plan ONLY, the term 'spouse' shall include the person to whom the Participant is legally married under the laws of the jurisdiction in which the marriage was performed (including same-sex individuals). Spouse shall not include domestic partners or other similar relationships that are not denominated as marriage."

Date: September 10, 2014

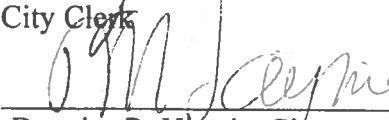
Approved:


R. Steve Tumlin, Jr., Mayor

Attest:


Stephanie Guy, City Clerk

Approved as to form:


Douglas R. Haynie, City Attorney